
Description of the 2006 Form W-2, Wage and Tax Statement

The 2006 Form W-2 is printed as a single sheet that can be separated at the perforation to facilitate the filing of Federal, state, and local tax returns. Below is a list that corresponds to the boxes on the W-2 with a description of each box.

Note: The box numbers on the W-2 are not in sequential order. The items described below correspond to the boxes on the W-2.

	Employer's Name, Address, And ZIP Code	The employer's address: Organization Name c/o USDA, National Finance Center P.O. Box 60000 New Orleans, LA 70160
	Employee's Name, Address, And ZIP Code	The employee's name and residence address.
	Employer's ID	The employer's Identification Number 72-0564834.
	Employee's SSN	The employee's 9-digit social security number.
Box 1.	Wages, Tips, Other Compensation	The amount of wages, tips, and other compensation. Travel advance is not included in this box. The amount shown should be entered on the appropriate line of the employee's Federal tax return.
Box 2.	Federal Income Tax Withheld	The amount of Federal income tax withheld. The amount shown should be entered on the appropriate line of the employee's Federal tax return.
Box 3.	Social Security Wages	The wage amount subject to social security tax.
Box 4.	Social Security Tax Withheld	The amount of social security tax withheld.
Box 5.	Medicare Wages And Tips	The wage and tips amount subject to Medicare tax.
Box 6.	Medicare Tax Withheld	The amount of Medicare tax withheld.
Box 8.	Allocated Tips	The amount of tips allocated to the employee by the employing organization.
Box 9.	Advance EIC Payment	The amount of Earned Income Credit (EIC) payments made to the employee.

Box 10.	Dependent Care Benefits	The amount of Flexfund dependent care expense deductions.
Box 12.		
	C. Taxable Life Insurance	The amount of taxable group-term life insurance.
	D. 401K TSP	The amount of Thrift Savings Plan (TSP) deductions, non-Federal 401(k) deductions, and Federal and non-Federal TSP catch-up deductions.
	E. 403B TIAA	The amount of elective deferrals under a section 403(b) salary reduction agreement.
	P. Moving Allowance NT.	The 2006 moving allowance amount not taxed.
Box 13.	Statutory Employee, Retirement Plan, Third Party Sick Pay	<p>Listed below are descriptions for each checkbox:</p> <ul style="list-style-type: none"> ◦ Statutory Employee. This checkbox identifies statutory employees whose earnings are subject to social security and Medicare taxes but not subject to Federal income tax withholding. For more information on statutory employees, see IRS Publication 15-A. ◦ Retirement Plan. This checkbox identifies employees who were active participants (for any part of the year) in certain retirement plans. For more information on retirement plans, see IRS Notice 87-16, 1987-1 C.B. 446, IRS Notice 98-49, 1998-2 C.B. 365, section 219(g)(5), and IRS Publication 590. ◦ Third Party Sick Pay. This checkbox identifies third party sick pay employees. For more information on third party sick pay, see IRS Publication 15-A.

Box 14 no longer shows an alpha associated with the title.

	Moving Allowance Taxed	The 2006 moving allowance amount that was taxed.
	NT Health Benefits	The amount of nontaxable health insurance and/or amount of Flexfund health care expense deductions.
	COLA	The amount of cost-of-living allowance (COLA).
	Parking FSA	A flexible spending account for eligible employees with qualifying parking expenses to set aside a pre-determined amount on each pay period on a pre-taxed basis.
Box 15.	State/Employer's State ID #	The taxing state name and ID number.
Box 16.	State Wages, Tips, Etc.	The amount of wages from which state taxes have been withheld.
Box 17.	State Income Tax	The amount of state income tax withheld.
Box 18.	Local Wages, Tips, Etc.	Reserved for future use.
Box 19.	Local Income Tax	The amount of city and/or county tax(es) withheld.
Box 20.	Locality Name/Locality ID #	The taxing city and/or county name and ID number(s).